



MISSOURI DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
P.O. BOX 3350, JEFFERSON CITY, MISSOURI 65105-3350  
(573) 751-2836 TDD 1-800-735-2966  
**SALES TAX PROTEST PAYMENT AFFIDAVIT**

FORM  
**163**  
(REV. 11-2003)

**DOR USE ONLY**

MITS NUMBER		REPORTING PERIOD	
OWNER'S NAME		BUSINESS NAME	
MAILING ADDRESS		PHONE NUMBER (      )	
CITY		STATE	ZIP CODE
PPRE		(DO NOT WRITE IN SHADED AREAS)	
FPRE			

This form is to be used for filing a sales tax protest payment in compliance with Sales Tax Regulation 12 CSR 10-3.552 or Section 144.700, RSMo. Return completed form to: Division of Taxation and Collection, P.O. Box 3350, Jefferson City, MO 65105-3350.

BUSINESS LOCATION	TAX TYPE	GROSS RECEIPTS	ADJUSTMENTS (INDICATE + OR -)	TAXABLE SALES	TAX RATE (%)	AMOUNT OF TAX
	STATE				3%	
	CONSERVATION				1/8%	
	EDUCATION				1%	
	PARKS/SOIL				1/10%	

<b>ENTER TOTAL AMOUNT OF TAX FROM SCHEDULE A (Page 3)</b>		
<b>ENTER TOTAL AMOUNT OF TAX</b>		1.
<b>FINAL RETURN:</b> If this is your final return, enter the close date below and check the reason for closing your account. The Sales Tax law requires any person selling or discontinuing business to make a final sales tax return within fifteen (15) days of the sale or closing.  Date Business Closed: _____ <input type="checkbox"/> Out of Business <input type="checkbox"/> Sold Business <input type="checkbox"/> Leased Business	<b>SUBTRACT:</b> 2% of Line 1 ONLY if paid by due date  <b>TOTAL AMOUNT OF TAX DUE:</b> (Line 1 minus Line 2)  <b>ADD:</b> Interest for late payment (See Instructions)  <b>ADD:</b> Additions to Tax (5% per month late of Line 3, maximum 25%)  <b>REMIT SINGLE CHECK FOR THIS AMOUNT:</b> (Add Lines 3, 4, 5)	2.
		-
		3.
		=
		4.
		+
<b>SIGN AND DATE RETURN:</b> This must be signed and dated by the taxpayer or by the taxpayer's authorized agent. Mail to: Missouri Department of Revenue, P.O. Box 3350, Jefferson City, MO 65105-3350.		5.
	+	
	6.	
	=	

I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under the penalties of perjury, I declare that this is a true, accurate, and complete return. RETURN MUST BE SIGNED AND DATED.

SIGNATURE OF TAXPAYER OR AGENT	TITLE	DATE
--------------------------------	-------	------

**PROTESTED FOR THE FOLLOWING REASONS**

**NOTE: Sales Tax Regulation 12 CSR 10-3.552 or Section 144.700, RSMo, must be complied with or the protest payment will be deposited to General Revenue.**

NOTARY PUBLIC EMBOSSER SEAL	STATE OF	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS	
	DAY OF	20
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES
NOTARY PUBLIC NAME (TYPED OR PRINTED)		<b>USE RUBBER STAMP IN CLEAR AREA BELOW.</b>

**DOR USE ONLY**

DISPOSITION	REASON	DATE
-------------	--------	------

**INSTRUCTIONS**

**BUSINESS IDENTIFICATION:** Enter Missouri Integrated Tax System (MITS) Account Number, reporting period, owner's name, business name, and mailing address on the spaces provided at the top of this affidavit.

**BUSINESS LOCATION:** Enter the address of each business location for which you are reporting a protest payment.

**TAX TYPE:** Listed in this column are the sales taxes administered by the Department of Revenue. It is your responsibility to know which taxes you are liable for at each business location. Enter each city and/or county tax type which is being protested.

**GROSS RECEIPTS:** Enter protested amount of gross receipts by each specific tax type for each business location.

**ADJUSTMENTS:** Enter authorized adjustments. Be sure to indicate "plus" or "minus" for each adjustment.

**TAXABLE SALES:** Compute taxable sales for each entry.

**GROSS RECEIPTS (+) or (-) ADJUSTMENTS = TAXABLE SALES**

**TAX RATE:** The state, conservation, education, and parks/soil sales tax rates are preprinted in this column. If you are protesting a city and/or county tax payment, enter the local sales tax rate for each city and/or county tax type.

**AMOUNT OF TAX:** Multiply taxable sales by the tax rate of each specific tax.

**TOTAL FROM SCHEDULE A:** Enter total amount of tax from Schedule A.

**LINE 1 — TOTAL AMOUNT OF TAX:** Compute total amount of taxes shown in the amount of tax column.

**LINE 2 — TIMELY PAYMENT ALLOWANCE:** If you file and pay on or before the due date, enter 2% of the amount shown on Line 1.

**LINE 3 —** Follow instructions shown on front of form.

**LINE 4 — INTEREST FOR LATE PAYMENT:** If tax is not paid by the due date, multiply Line 3 by the annual percentage rate and then multiply this amount by the number of days late divided by 365. The annual percentage rate is subject to change each year. You can obtain the annual percentage rate from our web site at: **[www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)**.

**LINES 5 and 6 —** Follow instructions shown on front of form.

**INSTRUCTIONS:** This schedule is to be used only if the space provided on page 1 of the Protest Affidavit is insufficient to report all protest payments. To complete Schedule A, refer to instructions on page 2.

BUSINESS LOCATION	TAX TYPE	GROSS RECEIPTS	ADJUSTMENTS (INDICATE + OR -)	TAXABLE SALES	TAX RATE (%)	AMOUNT OF TAX
	STATE				3%	
	CONSERVATION				1/8%	
	EDUCATION				1%	
	PARKS/SOIL				1/10%	
	STATE				3%	
	CONSERVATION				1/8%	
	EDUCATION				1%	
	PARKS/SOIL				1/10%	
	STATE				3%	
	CONSERVATION				1/8%	
	EDUCATION				1%	
	PARKS/SOIL				1/10%	
	ENTER TOTAL AMOUNT OF TAX					
	ENTER TOTAL ON PAGE 1 — TOTAL FROM SCHEDULE A.					